**In the Specification:**

Please insert the following heading before the first full paragraph beginning on page 1 of the Substitute Specification to read as follows:

Field of the Invention

The present invention relates to a micro-electromechanical (MEM) variable capacitor and a method for fabricating the same.

Please insert the following heading before the second full paragraph beginning on page 1 of the Substitute Specification to read as follows:

Background of the Invention

MEM variable capacitors are expected to be particularly suitable in microwave and millimetre wave applications such as, for example, tunable filters and voltage controlled oscillators where a high quality factor (Q) and a wide tuning range are desirable.

Please insert the following heading before the third full paragraph beginning on page 2 of the Substitute Specification to read as follows:

Summary of the Invention

It is an object of the present invention to obviate or mitigate the problems outlined above.

Please insert the following heading before the fourth full paragraph beginning on page 4 of the Substitute Specification to read as follows:

Brief Description of the Drawing Figures

A specific embodiment of the present invention will now be described, by way of example only, with reference to the accompanying drawings in which:

Please insert the following heading before the second full paragraph beginning on page 5 of the Substitute Specification to read as follows:

Detailed Description of the Preferred Embodiments

Referring first to figures 1 and 2 of the drawings, the illustrated micro-electromechanical capacitor is fabricated on a substrate 1 and has a pair of spaced capacitor plates in the form of an upper electrode 2 suspended over a lower electrode 3 so as to define an intermediate air gap 4. The lower electrode 3 is formed on the substrate 1. The electrodes 2 and 3 together define a variable capacitor as represented by the symbol labelled 5.